

Colorado Department of Revenue, January 2014
Instructions for Retail Marijuana Sales Tax Return – 10 % Tax

Step 1. To file your retail marijuana sales tax return, go to www.TaxColorado.com Click on the Revenue Online link.



The screenshot shows the Colorado Department of Revenue website. At the top, the header includes the Colorado logo, the text "The Official State Web Portal", and the "Colorado.gov" link. Below this is a navigation bar with links for "Individual Income Tax", "Sales Tax", "Other Taxes", "P/C", "Tax Professionals", "Forms", "Tax Library", and "Contact Us". The main content area features several service tiles. A blue arrow points from the text in Step 1 to the "Revenue ONLINE" tile. Other tiles include "Refunds, Payments, Owe Tax", "Tax Information", "Tax Forms", "Business Tax Basics", and "Common Questions". On the left, there is a sidebar with "Online Services" and "Featured Pages". At the bottom, there are sections for "News and Announcements" and "Legislation Updates".

Colorado The Official State Web Portal Colorado.gov

Get Help Search **SEARCH**

Department of Revenue
Division of Taxation

Individual Income Tax Sales Tax Other Taxes P/C Tax Professionals Forms Tax Library Contact Us

Online Services

- Revenue Online
 -Individual Income Tax
 -Business Income Tax
 -Business Services
 -Sales Tax Filing
 -Use Tax Filing
 -Wage Withholding Filing
- New Business Registration
 -Sales Tax License
 -Withholding Tax License
- e-Payment Options
- IFTA/IRP

Revenue ONLINE

Refunds, Payments, Owe Tax

Tax Information

Tax Forms

Business Tax Basics

Common Questions

Featured Pages

- Revenue Online
- Get Connected
- Delinquent Taxpayer List
- Gross Conservation Easement

News and Announcements

Dec 19, 2013 - Notice: Non-Collecting Retailer Reporting...
Dec 11, 2013 - January 1, 2014 Sales Tax Rate Changes
Nov 29, 2013 - Income Tax Filing Status for Same-Sex Couples
Nov 6, 2013 - Results of Tax Initiatives on Statewide Ballot
[More News](#)

Legislation Updates

Legislation by Year
Uniform Sales/Use Tax Base Research Project
Marijuana Taxes (Sales and Excise)
[More...](#)

State Home Revenue Home Divisions Privacy and Security Policy Contact Us Locations

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Step 2. Enter Login ID and Password to login to Revenue Online.

Revenue ONLINE

Menu

- Home
- Back
- Help

COS **Toggle Log**

RunDate: 10/06/2015

FOR INDIVIDUALS

- File a Return
- Submit an e-File Attachment
- Respond to Inquiry Letter
- Where's My Refund
- Make an Electronic Payment
- Add Power of Attorney
- Request a Letter ID
- File a Protest

FOR BUSINESSES

- File a Return
- Submit an e-File Attachment
- Make an EFT Payment (No Fee)
- Make an Electronic Payment
- Add Power of Attorney
- Request a Letter ID
- File a Protest

LOG IN FOR COMPLETE ACCESS

Login ID: [Forgot Login ID?](#)

Password: [Forgot Password?](#)

Login

SIGN UP FOR REVENUE ONLINE

- Sign Up (Individual or Business)
- Sign Up (IRP)
- What Are the Benefits of Signing Up?

OTHER SERVICES

- Request Withholding Submitter Access
- Submit a Withholding File Attachment
- Submit a Manual Withholding File
- View Disclosure of Average Taxes Paid
- View Tax Adjustments
- Gross Conservation Easement Reports
- Verify a Sales Tax License
- View Local Sales Tax Rates
- View Business Location Rates
- Find Local Taxes by Address
- View Sales Tax Rate Charts

REQUEST SEARCH

Retrieve a Saved Return

FORM FIELD COLOR GUIDE: REQUIRED OPTIONAL CALCULATED NEEDS CORRECTION

[State Website](#) | [Revenue Website](#) | [Privacy and Security Policy](#) | [Contact Us](#) | [Locations](#)

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Step 3. Click on the Account Number hyperlink ending in RMS for the RMJ Sales Account Type.

Revenue ONLINE

Menu Log Off

Home
Back
Help

COS Toggle Log

RunDate: 10/06/2015

Taxpayer Options

View My Profile
Add Power of Attorney

Payment Options

Add / Change an EFT
View EFT Summary
Pay by EFT (No Fee)
E-Check / Credit Card
EFT Help

Balances may not reflect recent activity on your accounts.

TEST COMPANY LLC

CO Account # 30280372
Balance \$0.00

NAMES AND ADDRESSES

Legal Name TEST COMPANY LLC
Location Address 123 MAIN ST DENVER CO 80202
Mailing Address [Add](#)

ACCOUNTS³ **REQUESTS⁰** **MESSAGES⁰** **LETTERS⁰**

MY ACCOUNTS³

MY ACCOUNTS [Hide History](#) [Filter](#)

ID	Account Type	Name	Frequency	Address	Balance
30280372-003-SLS	Sales Tax	TEST COMPANY LLC	Monthly	123 MAIN ST DENVER CO 80202	0.00
30280372-005-RMS	RMJ Sales	TEST COMPANY LLC	Monthly	123 MAIN ST DENVER CO 80202	0.00
30280372-006-RME	RMJ Excise	TEST COMPANY LLC	Monthly	123 MAIN ST DENVER CO 80202	0.00

Step 4. Click on the "File Now" hyperlink for the appropriate filing period.

Revenue ONLINE

Menu Log Off

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CDS Toggle Log

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Account Options

- Request to Close Account
- File Another Site (Branch)
- Amend a Return
- File a Protest
- View Payments

Payment Options

- Pay by EFT (No Fee)
- E-Check / Credit Card

RETAIL MARIJUANA SALES

Account ID: 30280372-005-RMS

Filing Frequency: Monthly

Balance: 0.00

Pending Payments: 0.00

Effective Balance: Pay 0.00

PERIODS REQUESTS[®] MESSAGES[®] LETTERS[®]

ATTENTION NEEDED²² SEARCH ALL PERIODS

PERIODS FROM 06-OCT-2013

Period	Return Status	Tax	Penalty	Interest	Other	Credits	Balance	Messages
10/31/2015	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
09/30/2015 Outstanding	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
08/31/2015 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
07/31/2015 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
06/30/2015 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
05/31/2015 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
04/30/2015 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
03/31/2015 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
02/28/2015 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
01/31/2015 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
12/31/2014 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
11/30/2014 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
10/31/2014 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
09/30/2014 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
08/31/2014 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
07/31/2014 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
06/30/2014 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
05/31/2014 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
04/30/2014 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
03/31/2014 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
02/28/2014 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return
01/31/2014 Overdue	File Now	0.00	0.00	0.00	0.00	0.00	0.00	File Return

Step 5. Click on the "Enter Site Information" hyperlink.

The screenshot shows the Revenue ONLINE interface for the Marijuana Sales Return. The header includes the Revenue ONLINE logo, the State of Colorado seal, and a scenic image of the state capitol and mountains. A blue arrow points to the "Step 1. Enter Site Sales Information" hyperlink in the main content area. The left sidebar contains a menu with links to Home, Back, and Help, and a section for the CDS (Colorado Data System) with a Toggle Log button and a RunDate of 10/06/2015. The main content area has a blue bar with "MARIJUANA SALES RETURN" and a sub-header "Retail Marijuana Sales Return". Below this, the "Step 1. Enter Site Sales Information" hyperlink is visible, along with an "Edit" button. The bottom of the page features a form field color guide and a footer with copyright information.

Revenue ONLINE

Menu Log Off

Home
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CDS Toggle Log

RunDate: 10/06/2015

MARIJUANA SALES RETURN

Retail Marijuana Sales Return

Step 1. Enter Site Sales Information Edit

Submit Cancel

FORM FIELD COLOR GUIDE: REQUIRED OPTIONAL CALCULATED NEEDS CORRECTION

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Step 6. Enter your 12-digit location number in the space provided.

Enter your retail marijuana sales on line 1. Enter your sales of retail marijuana to other licensed dealers on line 2. Click on OK button.

The screenshot shows the 'Revenue ONLINE' interface for 'Branch and Gross Sales'. The form is titled 'Site Sales Information' and contains the following fields and instructions:

- Site (Branch) ID:** A text input field with a green highlight and a blue arrow pointing to it.
- 1. Amount of retail marijuana sold - this branch only:** A text input field with the value '33,000.00' and a green highlight. Below it is a checkbox labeled 'Check this box to verify Gross Sales is \$0.00'.
- 2. Amount of retail marijuana sold to other retailers:** A text input field with the value '180.00' and a green highlight, with a blue arrow pointing to it.
- 3. Total taxable sales of retail marijuana:** A text input field with the value '32,820.00'.
- OK and Cancel buttons:** Located at the bottom right of the form, with a blue arrow pointing to the 'OK' button.

Below the form, there is a summary section:

6. Estimated Penalty	0.00
7. Estimated Interest	0.00
8. Total Due	3,282.00

Step 2. Return Summary
Due: February 20, 2014

Step 3: Confirm and Submit
By checking the box below, I/we declare under penalty of perjury that this return is true, correct, and complete given all known information.

I Agree ☐

At the bottom right, there are 'Submit' and 'Cancel' buttons. The status bar at the very bottom indicates 'Internet | Protected Mod'.

Step 7. To view your return, select the "Return Summary" hyperlink. To submit your return, select the "I Agree" check box and click on the "Submit" button.

Revenue ONLINE

Menu Log Off

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COS Toggle Log

RunDate: 02/04/2014

MARIJUANA SALES RETURN

Retail Marijuana Sales Return

Step 1: Enter Site Sales Information [Edit](#)

Site (Branch) ID	
1. Total Sales	33,000.00
2. Sales to Other Businesses	180.00
3. Total Taxable Sales	32,820.00
4. Tax Rate	0.1000
5. Total Tax	3,282.00
6. Estimated Penalty	0.00
7. Estimated Interest	0.00
8. Total Due	3,282.00

Step 2: [Return Summary](#)

Due: February 20, 2014

Step 3: Confirm and Submit

By checking the box below, I/we declare under penalty of perjury that this return is true, correct, and complete given all known information.



I Agree ☒

[Submit](#) [Cancel](#)

Step 8. Prior to submitting your return, Revenue Online will ask you to re-enter your password.

Revenue
ONLINE

STATE OF COLORADO



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COSToggle Log

RunDate: 02/04/2014

MARIJUANA SALES RETURN

Retail Marijuana Sales Return

Step 1. Enter Site Sales Information

Edit

Site (Branch) ID	
1. Total Sales	33,000.00
2. Sales to Other Businesses	180.00
3. Total Taxable Sales	32,820.00
4. Tax Rate	0.1000
5. Total Tax	3,282.00
6. Estimated Penalty	0.00
7. Estimated Interest	0.00
8. Total Due	282.00

Step 2. Return Summary

Due: February 20, 2014

Step 3: Confirm and Submit

By checking the box below, I certify that the information is correct, and complete given the information provided.

I Agree☒

Submit

Cancel

This action will submit your return to the Department of Revenue. Please ensure all information is correct before continuing.

Enter your password to continue.

Password

Required

OK

Cancel

Submit

Cancel

Step 9. To file a return for another location, select the “File Another Site (Branch)” button and go back to step 6.
If you have completed filing your return(s), you can make a payment online with a credit card or echeck.
If you want to pay by mail or bring in a payment you can print a payment coupon to submit with the payment.

The screenshot displays the Colorado Revenue Online interface. At the top, there is a header with the "Revenue ONLINE" logo, the State of Colorado seal, and a scenic image of the state capitol and mountains. Below the header is a navigation bar with buttons: "Pay Online", "File Another Account", "Pay by EFT (No Fee)", "Print Payment Coupon", and "File Another Site (Branch)".

On the left side, there is a sidebar menu with "Menu" and "Log Off" at the top, followed by "Home", "Back", and "Help". Below this is a "COS" section with "Toggle Log" and a "RunDate: 01/07/2016" label.

The main content area is titled "CONFIRMATION" and contains the following text:

Thank you for using Colorado Revenue Online to submit your return. Your Colorado Retail Marijuana Sales Return tax return has been received. Processing your return may take several weeks. Should the Department have any questions about your return, correspondence will be mailed to you.

Do not send your printed return to the Department. Using Colorado Revenue Online completes your Colorado tax filing requirement. If you would like to view this return in the future, click on the "Requests" tab and then click on the hyperlink for the return in this period.

You must still make payment for any tax due using the choices on the top or bottom of this page.

- Please file returns for ALL sites on this Account/Period before choosing a payment option. This will allow you to make one consolidated payment.
- If making a payment with a payment coupon, please print out the coupon and include it when you make your payment. **Do NOT send in a copy of your return with your payment.**


At the bottom of the page, there is another set of navigation buttons: "Pay Online", "File Another Account", "Pay by EFT (No Fee)", "Print Payment Coupon", and "File Another Site (Branch)".


Blue arrows are overlaid on the image, pointing from the text in the instructions to the corresponding buttons in the interface. One arrow points from "File Another Site (Branch)" in the top bar to the same button in the bottom bar. Another arrow points from "Print Payment Coupon" in the top bar to the same button in the bottom bar. A third arrow points from "Pay Online" in the top bar to the same button in the bottom bar.

Step 10. To make an online payment, Confirm Taxpayer Information and select the “Click to Add/Edit Payments” hyperlink.

Revenue
ONLINE

STATE OF COLORADO





Menu

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COS

Toggle Log

RunDate: 10/06/2015

Online Tax Payment

Step 1: Confirm Taxpayer Information

First Name

MI

Last Name or Business Name

TEST COMPANY LLC

Step 2: [Click to Add/Edit Payments](#)

Edit

Cancel

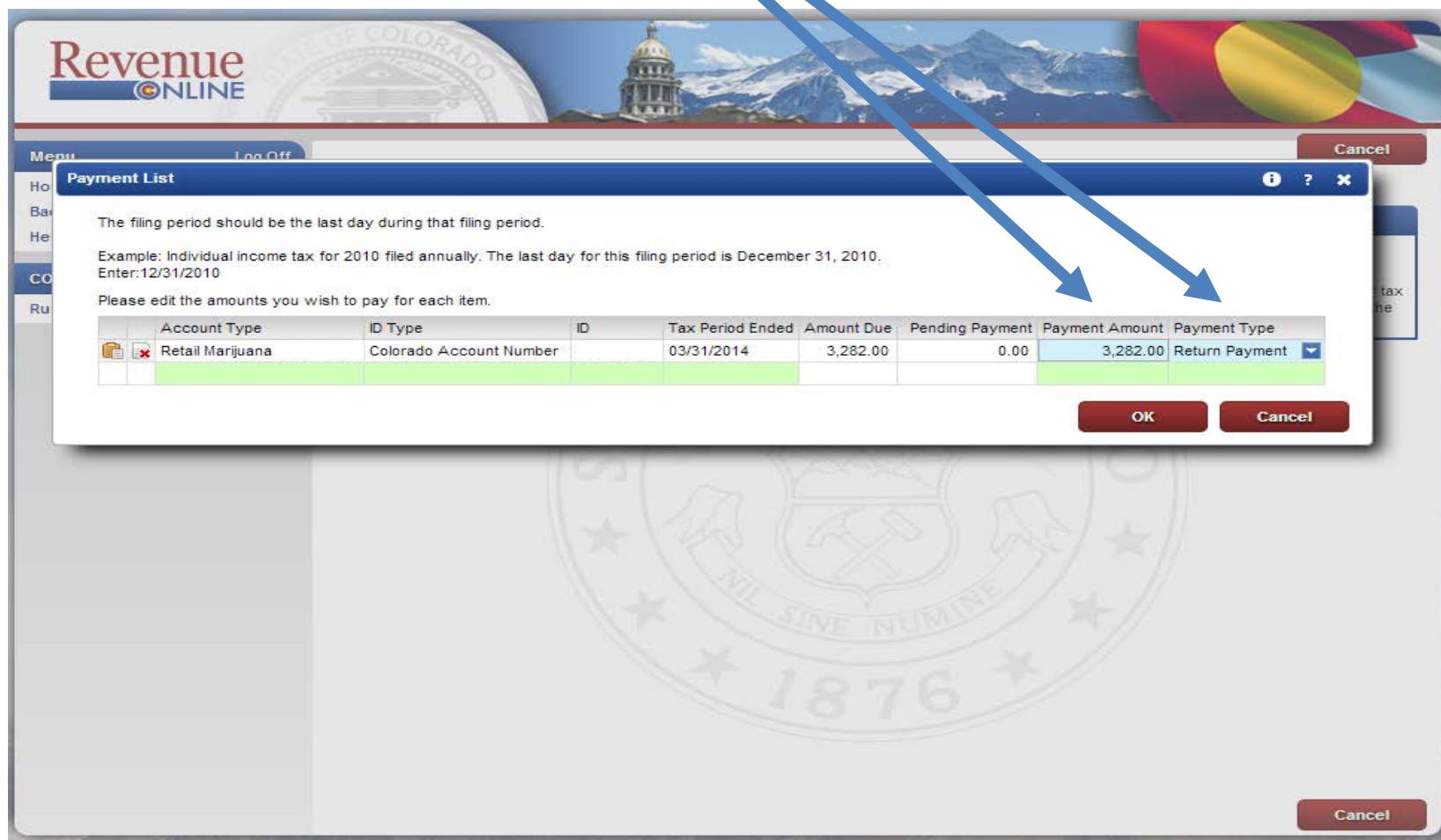
HOT TIP!

Did you receive a bill?

Currently, we accept online bill payments for Individual Income Tax. Bill payments for all other tax types should be mailed to the Department with the Statement of Account payment voucher.



Cancel

Step 11. Verify the Payment Amount and Payment Type and select the "OK" button.
(If you want to pay a different amount you can edit the amount.)



The filing period should be the last day during that filing period.
Example: Individual income tax for 2010 filed annually. The last day for this filing period is December 31, 2010.
Enter: 12/31/2010

Please edit the amounts you wish to pay for each item.

Account Type	ID Type	ID	Tax Period Ended	Amount Due	Pending Payment	Payment Amount	Payment Type
  Retail Marijuana	Colorado Account Number		03/31/2014	3,282.00	0.00	3,282.00	Return Payment

OK Cancel

Step 12. Confirm payment amount and select the “Pay Online” button to make an online payment.

Revenue ONLINE

Menu Log Off

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COS Toggle Log

RunDate: 10/06/2015

Online Tax Payment

Step 1: Confirm Taxpayer Information

First Name MI

Last Name or Business Name

Step 2: [Click to Add/Edit Payments](#)

Step 3: Confirm Payment Amount

Total Amount of Payments

When you click on the Pay Online button, you will be redirected to the Colorado.gov online tax payment system. If you do not get redirected, please check as it may have opened in another window.

HOT TIP!

Did you receive a bill?

Currently, we accept online bill payments for Individual Income Tax. Bill payments for all other tax types should be mailed to the Department with the Statement of Account payment voucher.

Step 13. To submit online payment, select the payment type and enter payment information. The online payment amount will differ from the amount due on the previous screen because online payments include an additional fee.

- A \$0.77 fee and a 2.25% charge will be included for online credit card payments.
- A \$1.00 fee will be included for online electronic check payments.

Colorado.gov
Secured Online Payment Process

1. Payment Options 2. Payment Information 3. Account Holder Information 4. Confirmation 5. Customer Receipt


Your total cost for purchasing this item through Colorado.gov is **\$3,206.61**.


This cost includes the price for the following:

- Marijuana Excise

You can receive a cash discount by choosing to pay via electronic check below.


Please select a payment option below.

 **Manually Enter a Credit Card**

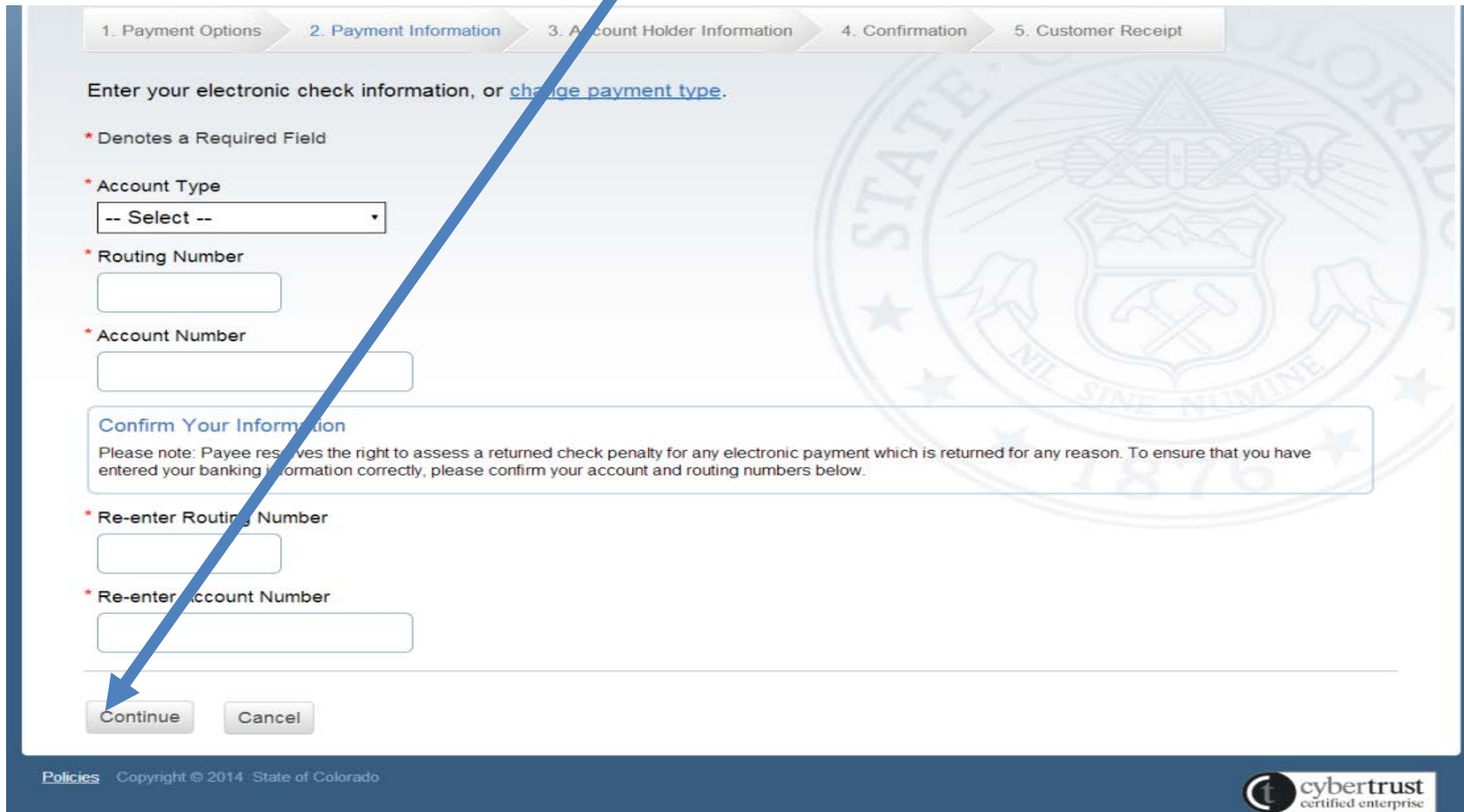
 **Electronic Check**

[Cancel](#)

[Policies](#) Copyright © 2014 State of Colorado

 **cybertrust**
certified enterprise

Step 14. Enter account payment information and select the “Continue” button.



1. Payment Options 2. **Payment Information** 3. Account Holder Information 4. Confirmation 5. Customer Receipt

Enter your electronic check information, or [change payment type](#).

* Denotes a Required Field

* Account Type
-- Select --

* Routing Number


* Account Number

Confirm Your Information
Please note: Payee reserves the right to assess a returned check penalty for any electronic payment which is returned for any reason. To ensure that you have entered your banking information correctly, please confirm your account and routing numbers below.

* Re-enter Routing Number

* Re-enter Account Number

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Step 15. Enter billing information, then scroll down and select the “Continue” button (not shown in this screenshot).

1. Payment Options 2. Payment Information 3. Account Holder Information 4. Confirmation 5. Customer Receipt

Enter the billing information, or [change payment type](#).

A phone number and email address are required in the event we need to contact you. An email receipt will be sent if you provide a valid email address.

* Denotes a Required Field

* First Name
Test Company

Middle Name

* Last Name
LLC

* Address
1375 Sherman st

Address 2

* City
Denver

* State or Province
Colorado

Step 16. Verify payment information, then scroll down and select the "Agree/Continue" button (not shown in this screenshot).

Verify Payment Information

Please ensure the information below is correct before proceeding.

Payer Information ?

Test Company LLC
1375 Sherman st
Denver, CO 80261
US

Phone : 303-555-5555
Email : jdoe@somewhere.com

edit

Account Information ?

Routing Number : *****711
Account Number : ****0372

edit

Order Summary

Description	Quantity	Total Amount
Colorado.gov Order Total: (includes price of the item(s) below):		\$3,283.00
Marijuana Excise	1	

When paying by electronic check (eCheck), this merchant is expressly authorized, if the check is dishonored or returned for any reason, to collect the amount of the check plus a returned check fee, as well as any additional fees incurred by the agency, as authorized by Colorado law. Clicking the "Agree/Continue" button is acceptance and acknowledgement of this policy and its terms.

Merchant	Amount
CO Dept. of Revenue	\$3,283.00

The total amount of this transaction is \$3,283.00.

Step 17. To complete your transaction, print your receipt.

1. Payment Options

2. Payment Information

3. Account Holder Information

4. Confirmation

5. Customer Receipt

Customer Receipt

01/27/2014 15:57:54

**THE TRANSACTION IS COMPLETE. PLEASE NOTE THAT YOUR PAYMENT IS SUCCESSFUL WHEN YOUR FINANCIAL INSTITUTION
RENDERS PAYMENT FOR THIS TRANSACTION.**

Please print your [receipt](#) for a record of this transaction. The order identification number is **4268442**. Please reference this number in any correspondence regarding this transaction.

Payer Information ?

Test Company LLC
1375 Sherman st
Denver, CO 80261
US

Phone : 303-555-5555
Email : jdoe@somewhere.com

Account Information ?

Routing Number : *****711
Account Number : ****0372

Order Summary

Description	Quantity	Total Amount
Colorado.gov Order Total: (includes price of the item(s) below):		\$3,283.00
Marijuana Excise	1	

Merchant**Amount**

CO Dept. of Revenue	\$3,283.00
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